

The Honorable Benjamin H. Settle

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JASON L. KREGER, as Co-  
Representative of  
the Estate of Dennis W. Kreger, Sr.,  
deceased; ELLA MAE JACKSON-  
KREGER, as Co- Representative of  
the Estate of Dennis W. Kreger, Sr.,  
deceased; JO ANN V. EYRISH; CHRIS S.  
GILGORE; LAURA L. GILGORE;  
PACIFIC COUNTY

Defendants.

Case No. 3:19-cv-05682-BHS

**ORDER OF DISBURSEMENT**

This matter comes before the Court on the stipulated motion to disburse  
registry funds, submitted by the United States of America, Pacific County, and

1 Chris and Laura Gilgore, by and through their attorneys. Having considered all  
2 relevant documents, the Court hereby ORDERS as follows:

3 1. The Court previously authorized the foreclosure and sale of two parcels  
4 of property previously identified in this action (hereinafter "Property I" and  
5 "Property II"). (Dkt. No. 27.) Those properties have been properly sold at public  
6 auction, in accordance with the Court Order.

7 2. The proceeds of the sale of those parcels has been deposited with the  
8 Court's registry.

9 3. The Court hereby ORDERS disbursement of the funds as follows:

10 a. \$1,221 shall be disbursed to the Internal Revenue Service for  
11 reasonable costs of the sale.

12 i. This amount shall be made payable to the Internal  
13 Revenue Service, and mailed to:

14 INTERNAL REVENUE SERVICE  
15 ATTN: Gary Chapman  
16 SBSE, Collections ~ PALS  
17 1201 Pacific Ave, Ste. 550, M/S W802  
Tacoma, WA 98402

18 b. \$5,109.17 shall be disbursed to Pacific County for taxes and  
19 interest as to both properties, for the 2019, 2020, and 2021 tax  
20 years.

21 i. This amount shall be made payable to Pacific County  
22 Treasurer and mailed to:

23 Pacific County Treasurer  
P.O. Box 98  
South Bend, WA 98586

1 c. \$24,524.83 shall be disbursed to Chris and Laura Gilgore, for  
2 their 50% pre-sale interest in Property II. This is calculated as  
3 follows: a total of \$1,221 in costs was incurred to sell both  
4 properties, half of that is attributed to Property I, and half to  
5 Property 2. Half of \$1,221 is \$610.50. A total of \$339.84 in  
6 property taxes has accrued on Property II (the Gilgore property).  
7 The gross proceeds of the sale of Property II to the Gilgores is  
8 \$50,000. The net proceeds of the sale of Property II is \$50,000  
9 minus \$339.84 minus \$610.50, which equals \$49,049.66. 50% of  
10 the net proceeds (equaling the Gilgores' interest in the property)  
11 is \$24,524.83.

12 i. This amount shall be made payable to ELIZABETH  
13 PENOYAR, DBA ATTORNEY AT LAW, POOLED  
14 FUNDS TRUST ACCOUNT and mailed to:

15 PO Box 425  
16 South Bend, WA 98586

17 d. The remaining funds, totaling \$134,145, shall be disbursed to  
18 the United States Department of Justice, to satisfy a portion of  
19 Dennis W. Kreger's outstanding tax liabilities.

20 i. This amount shall be made payable to the U.S.

21 Department of Justice, and mailed to:

22 Department of Justice ATTN: TAXFLU  
23 P.O. Box 310 - Ben Franklin Station  
Washington, D.C. 20044

1 IT IS SO ORDERED.

2 Dated this 7th day of July, 2021.

3  
4  
5 

6 BENJAMIN H. SETTLE  
7 United States District Judge

8  
9 Respectfully presented by:

10 DAVID A. HUBBERT  
11 Acting Assistant Attorney General

12 /s/ Dylan Cerling  
13 DYLAN CERLING  
14 TRIKA VALDMAN  
15 Trial Attorney, Tax Division  
16 U.S. Department of Justice  
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*Attorney for Chris S. Gilgore and  
Laura S. Gilgore*  
*\*permission to enter e-signature  
granted by email dated 6/24/2021*

/s/ Benjamin Haslam\*  
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